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Note 1: For any Nevada Gaming Control Board ("Board") authorized computer applications, ~~pursuant to Regulation 14,~~ alternate documentation and/or ~~controls-procedures that~~ which provide at least the level of control described by these Internal Control ~~p~~rocedures ("ICP" or "ICPs") as determined by the Tax and License Division will be acceptable and an ICP variation pursuant to Regulation 6.100 will be unnecessary.

Note 2: One slot route operator's employee may be used to fill the employee requirements, except in a supervisory capacity.

Note 3: The controls in effect for participation machines will provide at least the level of control described by these ~~procedures~~ ICPs.

Note 4: As used in these ICPs, the following definitions or systems are defined in NRS 463.369, Regulation 5.220, Regulation 5.225, Regulation 14.010, and the Regulation 14 Technical Standards, as applicable:

Cashless wagering system ("CWS")

Multi-game and multi-denomination/multi-game ("multi-game")

Wagering voucher ("voucher")

Note 5: Licensees utilizing the following defined terms/systems, devices or wagering accounts will be required to follow the applicable Minimum Internal Control Standards ("MICS"), pursuant to Regulation 6.090, as they relate to each specific item(s):

Duplication of program storage media

Mobile communication device

Mobile gaming system ("MGS")

System based game ("SBG")

System supported game ("SSG")

Note 6: As used in these ICPs, the term Technical Standard 3 On-Line Slot Metering System ("TS3 OSMS") means an approved online slot metering system that satisfies the requirements of Regulation 14 TS3. The term "non TS3 OSMS" means an approved online slot metering system that does not satisfy the requirements of Regulation 14 TS3.

Note 7: As used in these ICPs, the term "paytable" is used to identify a game and its related payout schedule unless otherwise specified.

Note 8: A "signature" on a document provides evidence of the person's involvement and/or authorization of the intentions reflected in the document. A signature is either handwritten or electronic.

A "handwritten signature" is typically in the form of a stylized script associated with a person. The stylized script signature may include the first letter of the person's first

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name along with the person's full last name. The "initials" of the person does not meet the requirements of a "signature," or;

An "electronic signature" is defined in NRS 719.100. The "electronic signature" is linked with an electronic document which uniquely identifies the individual (e.g., employee, patron) entering the "signature."

~~Note 9: If the slot department utilizes wagering accounts, compliance with Cage and Credit ICPs for wagering accounts is required, per Regulation 5.225.~~

Note 9: For all licensees utilizing wagering accounts [Regulation 5.225], the Cage and Credit and/or Information Technology Minimum Internal Control Standards (MICS) are required to be followed, pursuant to Regulation 6.090, as they relate to wagering accounts.

Jackpot Payouts, Short Pays, Canceled Credit Payouts, Promotional Payouts and Slot Fills

~~Note: Promotional payouts are supplemental payouts that are not reflected in the slot machine payable. Promotional payout forms are only required for payouts that are deducted from gross gaming revenue.~~

1. For payouts of \$20 or more, including jackpot payouts tickets, including short pays, and payouts of canceled credits, promotional payout forms, and slot fills slips are a multi-part forms (minimum two-part form) that is required and includes the following information:

~~b~~-a. Date and time;

~~b~~. Time.

~~e~~-b. Slot Machine number;

~~e~~-c. Dollar amount of the cash payout or slot fill (both alpha and numeric), ~~or description of personal property awarded (e.g., jacket, toaster, car)~~;

Note: Alpha is optional if another unalterable method is used for evidencing the amount of the payout or fill.

d. Game outcome (e.g., reel symbols, video poker winning hand ~~card values, suits, etc.~~) for jackpot payouts only ~~or reason for promotional payout (e.g., double jackpots, four-of-a-kind bonus)~~;

~~f~~-e. Signatures of at least two employees verifying, authorizing, and completing ~~and witnessing~~ the payout or slot fill;

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Note: For approved computerized systems that validate, initiate, and print the dollar amount of the payout and the amount cannot be altered on a computer-generated form, only one employee signature is required on the payout form.

- ~~g.f.~~ The type of payout (e.g., ~~slot machine~~ gaming device jackpot, fill, canceled credits, short pay, ~~promotional payout, external bonus, and or~~ external progressive) ~~;~~ and
- ~~h.g.~~ Preprinted or concurrently printed sequential numbers.
2. For payouts ~~of less than \$120 or less,~~ a single-part payout form or log is acceptable and ~~only~~ requires the following information ~~the signature of one employee verifying and completing the payout;~~
- a. Date and time;
- b. Gaming device number;
- c. Dollar amount of payout (numeric);
- d. Signature of employee making the payout; and
- e. Reason for payout (e.g., short pay).
- ~~94.3.~~ The conditions for participating in promotional payouts, including drawings and giveaway programs, are prominently displayed or available for patron review at the licensed location.
- ~~3.4.~~ Promotional payouts of \$500 or more, that are not deducted from gross gaming revenue, are documented on a multi-part payout form that includes the following ~~information:~~
- ~~b.a.~~ Date and time;
- ~~b.~~ ~~Time.~~
- ~~e.b.~~ Slot Machine Number, when payout is associated with specific slot play;
- ~~d.c.~~ Dollar amount of payout (both alpha and numeric) or description of personal property (e.g., jacket, toaster, car, etc.) ~~;~~
- ~~e.d.~~ Reason for payout (e.g., double jackpots, four-of-a-kind bonus, etc.) ~~;~~
- ~~f.e.~~ Signatures of two employees verifying, authorizing, and completing ~~and witnessing the promotional payout with the patron;~~

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Note: For approved computerized systems that validate initiate and print the dollar amount of the payout on a computer-generated form, only one employee signature is required on the payout form.

f. Patron's name (for drawings only).

5. If the promotional cash (or cash equivalent) payout is less than \$500, documentation is created to support the decrease in the bank accountability from which the payout was made.

~~4-6.~~ When a sequentially-numbered payout form is voided, the following steps are performed:

- a. Preparer clearly marks "VOID" across the face of all non-restricted copies of the form-;
- b. Preparer and another employee sign ~~across~~ adjacent to the void indication on the face of all non-restricted copies of the form-; and
- c. All ~~copies-parts~~ of the form are ~~submitted~~ delivered to the accounting/audit department for retention and accountability.

~~5-7.~~ Payouts ~~in excess of \$10~~ of \$20 or more, including jackpot payouts, short pays, payouts of canceled credits, and promotional payouts, are controlled and completed in a manner that precludes any one individual from initiating and producing a fraudulent payout form, obtaining the funds, forging signatures on the payout form, routing all parts of the payout form, and misappropriating the funds, or that precludes a custodian of funds from altering the dollar amount on all parts of the payout form subsequent to the payout and misappropriating the funds. The procedures include, at a minimum, the following:

- a. Two employees are physically required to witness, verify, and complete the following transactions:
 - 1) Payouts of \$5,000 or more completed with an approved computerized slot payout system, when the computerized slot system validates, initiates, and prints the dollar amount on the form and the amount cannot be altered.
 - 2) Payouts completed with an approved computerized slot payout system which allows an individual to add or edit the dollar amount of the payout by more than \$1 in the computerized slot payout system.
 - 3) Payouts recorded on a manual payout form.

Note: Acceptable procedures in meeting the requirements of ~~this standard~~ ICP #7(a) include, but are not limited to, the following:

- a.i) Funds are issued to ~~the employee who will verify~~ a second verifier of the payout (i.e., someone other than the individual who generated/requested the ticket) or to

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two individuals concurrently (i.e., the generator/requestor of the form and the verifier of the payout). Both individuals witness the payout; or

~~b.ii)~~ The routing of one part of the completed form is under the physical control (e.g., dropped in a locked box) of an individual other than the individual that obtained/issued the funds and the individual that obtained/issued the funds must not be able to place the form in the locked box.; or

iii) Some other procedure which provides at least the same level of control as discussed in ICP #7.

b. One employee is physically required to witness, verify, and complete payouts of less than \$5,000 completed with an approved computerized slot payout system, when the computerized slot payout system validates, initiates, and prints the dollar amount on the form and the amount cannot be altered; or

Payment on Wagering Instruments Vouchers

8. An employee must not use a gaming device to create a voucher for later sale or to be given to a patron as a free play promotion.

~~98-9.~~ The issuance of ~~wagering instruments vouchers for promotional purposes~~, other than through actual slot play or through the purchase of ~~wagering instruments vouchers~~ by the patron ~~at a cashier's station, is prohibited.~~ must be sufficiently documented and authorized by supervisory personnel.

~~6-10.~~ Prior to making payment on a ~~wagering instrument voucher~~, an employee must verify the validity of the ~~instrument voucher~~ through the ~~cashless wagering system CWS.~~

Note: An employee ~~cannot~~ may not verify the validity of the ~~wagering instrument voucher~~ by inserting it into a ~~slot machine gaming device bill validator.~~

~~7-11.~~ In the event of system failure, supervisory personnel must approve payment of all ~~wagering instruments vouchers in excess of \$100250 or more~~ by ~~initialing signing, dating, and writing/stamping with a paid designation on~~ the ~~wagering instrument voucher~~. For these payouts, supervisory personnel review the transaction history from the ~~slot machine gaming device~~ or any other similar method to verify the validity of the ~~wagering instrument voucher~~.

~~8-12.~~ ~~Wagering instruments Vouchers~~ paid during a period of system failure are written/stamped with a paid designation, ~~initialed signed, and dated~~ by the cashier and noted with the date paid. The ~~wagering instruments vouchers~~ paid without system validation must be entered into the ~~cashless wagering system CWS~~ when the system resumes operation.

~~9-13.~~ Payment of lost, stolen, mutilated, or expired ~~wagering instruments vouchers~~ of \$50 or more that cannot be validated by the ~~cashless wagering system CWS~~ are approved by supervisory

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personnel by initialing, signing, dating, and writing/stamping with a paid designation on the wagering instrument voucher, if provided by a patron. Supervisory personnel review the applicable slot machine's gaming device's transaction history or other cashless wagering system CWS records to verify the validity of the wagering instrument voucher. The payment of the wagering instrument voucher is entered into the cashless wagering system CWS at the time the instrument is paid. If a voucher is not available, a document is prepared, pursuant to TS3, along with the voucher's validation number, if available.

- ~~10-14.~~ Unredeemed wagering instruments vouchers can only be voided in the cashless wagering system CWS by accounting/audit personnel when the voucher does not print, is lost, stolen and/or the complete validation number is unavailable and actual payment is made to the patron pursuant to the requirements of ICPs #1 or #2 and #7 by personnel independent of the slot department. If the voucher is available, the employee completing the void clearly marks "VOID" across the face of the form and signs adjacent to the void indication on the across the face of the form voucher. The accounting/audit department maintains the voided wagering instrument voucher and associated payout documentation.

Note: The purpose of the void is to prevent the payout from being duplicated in the accounting records used to prepare the NGC tax returns.

15. Vouchers found by personnel are held in a secure location until claimed by a patron or until such time as the vouchers expire or are paid.

- ~~14-16.~~ At least weekly For each cashless wagering kiosk:

- a. At least weekly, Wagering instruments vouchers and payout receipts redeemed at a wagering instrument redemption machine the kiosk are removed by at least two employees;
- b. At least weekly, at least two employees remove the remaining bills (including cash from a currency acceptor) from the kiosk, count the cash and document the count;
- c. At least quarterly, at least two employees remove the remaining coin from the kiosk, count the coin, and document the count;
- d. Whenever personnel remove vouchers from a kiosk, or cash is removed from or inserted into a kiosk, reports are generated from the kiosk regarding transactions and accountability;
- ~~b-e.~~ At least two employees weekly, the kiosk transactions are reconciled by at least two employees. The reconciliation equals (=) the cash remaining in each wagering instrument redemption machine kiosk (including cash accepted by the kiosk), to plus (+) the beginning cash initially placed loaded into the machine kiosk (i.e., imprest amount), less minus (-) the wagering instruments vouchers redeemed plus (+) vouchers sold plus (+) ATM transactions (if the kiosk has an ATM component) and payout receipts redeemed. The kiosk reports are compared to the transactions recorded by the CWS. Variances are documented and investigated and documented; and

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e f. ~~Wagering instruments~~ Vouchers and ~~payout receipts~~ are ~~ultimately~~ delivered to the accounting/audit department.

Payout Receipt Systems

Note: A payout receipt system issues a receipt/report for canceled credits that may not be rewagered and therefore is not a ~~cashless wagering system CWS~~. ~~Some systems~~ A payout receipt system prints a receipt only at the ~~slot machine gaming device~~, while ~~others only or~~ prints a report at a printer station ~~that is~~ located within a cashier's area (including cage, booth, change banks, bar, etc.).

~~12-17~~. Prior to making a payment on a payout receipt, the cashier must verify the validity of the payout through the payout receipt system.

~~13-18~~. For systems that generate payout receipts at the ~~slot machine gaming device~~, in the event of system failure, supervisory personnel must approve payment of all payout receipts ~~in excess of \$10250 or more~~ by ~~initialing~~ signing the payout receipt.

~~14-19~~. For systems that generate payout receipts at the ~~slot machine gaming device~~, payout receipts paid during a period of system failure without system validation must be entered into the payout receipt system when the system resumes operation.

~~15-20~~. For systems that generate payout receipts at the ~~slot machine gaming device~~, the payout receipt is exchanged for funds and then placed in the cashier's bank for shift-end reconciliation purposes.

~~16-21~~. For systems that generate a report at a printer station in a cashier's area:

- a. The report is used for shift-end reconciliation procedures ~~;~~.
- b. If the report does not uniquely identify the cashier performing the reconciliation, the cashier must sign the report ~~;~~ and
- c. If the employee(s) supervising the games cannot visually verify the specific patron playing a ~~slot machine gaming device~~ (either physically or through electronic surveillance), any automatic or remote controlled reset device for those games must be disabled. Any jackpot payout or ~~credit cash out~~ canceled credit required for that machine must be physically verified by an employee at the machine.

Note: If the system goes down, a log must be used as described in ICP #2. The log must be compared to the system report when the system resumes operation with variances investigated, documented, and maintained.

Slot Drop Procedures

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Note: ~~Throughout these slot procedures the term “wagering instrument” refers to slot machine wagering vouchers and slot machine coupons, terms defined in NGC regulations. The currency acceptor drop and count ICPs #22 - #27 procedures also apply to wagering instruments-vouchers.~~

- ~~17-22.~~ The currency acceptor and coin drop and count for each ~~slot machine~~ gaming device must be performed at least once per monthly.
- ~~18-23.~~ The slot drop is performed by a minimum of two employees.
- ~~19-24.~~ To ensure funds are not removed during the slot drop, a second employee must be able to monitor (witness in person) at all times the removal and placement of the currency acceptor drop boxes and/or coin from the ~~slot machine~~ gaming device onto the ~~drop~~ cart.
- ~~20-25.~~ Security is provided over the ~~drop~~ cart contents until they have been transported to the count room.
- ~~21-26.~~ If more than one trip is required to remove the currency acceptor drop boxes and/or coin from the ~~slot machines~~ gaming devices, the filled ~~drop~~ cart(s) or contents thereof are either locked in the count room or secured in another equivalent manner. Other than the scheduled currency acceptor drop and/or coin drop, stored full currency acceptor drop boxes and/or coin must be secured.
- ~~22-27.~~ The slot drop proceeds are secured until counted, with access to the stored ~~drop~~ carts or contents thereof restricted to authorized members of the drop and count teams.

Equipment Control

- ~~23-28.~~ The A weigh scale calibration module ~~of the weigh scale (if used)~~ is physically secured ~~at all times by a seal of such nature to prevent tampering as to prevent unauthorized access and recalibration~~ (e.g., pre-numbered labels, lock and key, etc.).
- ~~24-29.~~ Someone independent of the cage, vault, and slot departments is required to be ~~The licensee, licensed key employee, or another employee designated by management and independent of the count is notified and~~ present ~~whenever at any time~~ the calibration module is accessed and ~~S~~ such access is documented and maintained.

~~Note:—This procedure is not applicable to slot route operators.~~

- ~~25-30.~~ If a currency counter and/or weigh scale interface is used, it is adequately restricted so as to prevent unauthorized access (e.g., passwords, keys, etc.).
- ~~26-31.~~ If the weigh scale has a “zero adjustment mechanism,” it is either physically limited to minor adjustments (e.g., weight of a bucket) or physically situated such that any unnecessary adjustments to it during the weigh process would be observed by other count team members.

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- ~~27-32~~. On at least a quarterly basis, unannounced tests of the following equipment are performed ~~independent of the normal count process~~ by someone independent of the count team, and the results of such tests, by denomination, are documented and maintained:
- a. Currency counter and currency counter interface, (if applicable), tests including all denominations of currency and all types of ~~wagering instruments~~ vouchers counted by the currency counter; and
 - b. Weigh scale, weigh scale interface, (if applicable), and/or coin counter tests, if applicable, including all denominations of coin and tokens accepted by the ~~slot machines~~ gaming devices.

General Count Procedures

Note: The coin count begins with the weighing of the first coin bucket. The currency acceptor count begins with the opening of the first drop box. Both counts end when the independent verifier signs the count sheet and assumes accountability of the proceeds or the count documentation.

- ~~28-33~~. The slot count and wrap process is performed by a minimum of two employees. At no time during the count or wrap process will there be fewer than two employees in the count room.
- ~~29-34~~. Access to the count room during a count is restricted to members of the drop and count teams, authorized observers, supervisors for resolution of problems, and authorized maintenance personnel.
- ~~30-35~~. All coin, tokens, chips, and/or cash inventory stored in the count room is secured from unauthorized access at all times during the drop and count process.
- ~~31-36~~. Transfers of coins, tokens, ~~wagering~~ vouchers, coupons, or currency in or out of the count room are strictly prohibited until all count and verification procedures are completed.
- ~~32-37~~. Corrections on any count documentation are made by crossing out the error, entering the correct figure, and then obtaining the signatures or initials of at least two count team members who verified the change. If ~~an~~ a currency counter interface is used, corrections to count data are made ~~by~~ using one of the following methods:
- a. ~~e~~Crossing out the error on the document, entering the correct figure, and then obtaining the signatures or initials of at least two count team members who verified the change. If this procedure is used, an employee independent of the count team enters the correct figure into the computer system prior to the generation of related slot reports; or
 - b. Correcting the error in the computer system and entering the passwords of at least two count team members during the count. If this procedure is used, an exception report is generated

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by the computer system identifying the gaming device number, the error, the correction, and the count team members who verified the change.

- ~~33~~38. An employee who does not accept accountability of the drop proceeds transports all count and wrap documentation, including ~~wagering instruments vouchers~~ and any applicable storage media, to the accounting/audit department immediately after signed by the independent verifier ~~signs it~~. Alternatively, it may be adequately secured (e.g., locked container to which only accounting/audit personnel can gain access) until retrieved by the accounting/audit department.

Note: A copy of the count sheet ~~that is~~ faxed, scanned, or emailed to another location (e.g., corporate office) by the independent verifier will be considered acceptable, if the faxed, scanned, or email copy is compared/reconciled to the original drop paperwork and the casino accountability or bank deposit.

Coin Count Procedures

- ~~39~~. The count team does not have access to any coin drop amounts per the gaming device meters until after the count is completed and the drop proceeds are accepted into the cage, vault, or other area of accountability.

- ~~34~~40. Immediately prior to the coin count, a count team member tests the weigh scale/metered count machine with a substantial amount of varying weights or with a significant number of previously counted coin before each denomination is weighed/counted to ~~insure~~ ensure the scale is properly calibrated or the metering device is functioning properly. The test results are recorded on the slot count documentation and signed by at least two count team members performing the test.

- ~~35~~41. The amount of the coin drop from each machine, and in total for each denomination, is recorded in ink on a slot count document or it is mechanically printed by the weigh scale (e.g., weigh scale tape). If a weigh scale interface is used, the coin drop figures are transferred via direct line or computer storage media to the accounting/audit department. If applicable, the weigh/metered count will be converted to dollar amounts on a slot count document.

- ~~36~~42. The coins are wrapped immediately after being weighed/metered.

Note: The term "wrapped coin" includes wrapped, bagged, and racked coin/tokens.

- ~~37~~43. Bagged coin, if applicable, must be meter counted. Each bag is sealed and labeled with the dollar amount contained in the bag.
- ~~38~~44. If the coins are transported off the property, a wrapped count procedure must be performed before the coins leave the property, and any variances documented.
- ~~39~~45. As the coin is being wrapped, it is maintained in such a manner ~~so~~ as to ~~be able to~~ obtain an accurate count when the wrap is completed.

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- ~~40-46~~. Upon completion of the wrap of the coin drop, the final count figures, by denomination and ~~#~~ in total, are recorded on a summary report. Prior to verification of the count by the independent verifier, the count team compares the final wrap to the weigh/count in total and by denomination, recording the comparison and noting any variances in the summary report.
- ~~41-47~~. An employee who is independent of the count team performs an independent count of the wrapped coin drop, by denomination, and reconciles it to the coin drop amount recorded on the summary report. Any variance is reconciled and documented.
- ~~42-48~~. At the conclusion of the reconciliation, the verifying employee who assumes accountability of the coin drop proceeds signs the summary report(s), or other reconciling document, attesting to its accuracy.
- ~~43-49~~. The wrapped coins are transported to the cage, vault, or other area of accountability immediately after the reconciliation of the weigh/count to the wrap.
- ~~44-50~~. Variations between the weigh/meter count and wrap, in excess of \$10 or 1% (whichever is greater) for any denomination, are investigated immediately and explained on the summary report.
- ~~45-51~~. Immediately after the completion of the wrap, all ~~employees~~ personnel participating in the wrap process attest, by signature, on sign the summary reports to attest to their presence, the accuracy of the amount coin drop count recorded and ~~for~~ the procedures performed.

Currency Acceptor Count Procedures

- ~~46-52~~. The count team does not have access to any bill-in amounts per the ~~slot-machine~~ gaming device meters until after the count is completed and the drop proceeds are accepted into the cage, vault, or other area of accountability.
- ~~47-53~~. Immediately prior to the currency acceptor count, at least two count team members verify the accuracy of the currency counter with previously counted currency for each denomination and with each type of ~~wagering-instrument~~ voucher counted by the currency counter to ensure the counter is functioning properly. The test results are recorded on the slot count documentation and signed by at least two count team members performing the test.
- Note: If the same count team members complete a count for one revenue center and then immediately complete a count for a second revenue center, the currency counter test would only need to be completed at the beginning of the first count.
- ~~48-54~~. The currency acceptor drop boxes are individually emptied and counted in such a manner as to prevent the commingling of contents between boxes before the box contents have been counted and recorded.

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~~49-55.~~ Drop boxes, when empty/~~emptied~~, are shown to another member of the count team or to recorded or live surveillance, provided the count is monitored in its entirety by someone independent of the count.

~~50-56.~~ The dollar amount of the currency drop from each ~~machine gaming device~~, and in total for each denomination, ~~of slot machine on the floor~~ is recorded in ink or other permanent form of recordation on a slot count document. If a currency counter interface is used, the currency drop figures are transferred via direct ~~communications~~ line or computer storage media ~~to the accounting/audit department~~.

~~51-57.~~ ~~For each~~ ~~The dollar amount of wagering instruments voucher~~ removed from each drop box, ~~the dollar amount and the validation number~~ is recorded/~~scanned~~, by ~~machine gaming device~~, in the ~~cashless wagering system CWS during the count~~. The ~~cashless wagering system CWS~~ will generate a slot count document indicating the ~~total dollar amount and/or total of wagering instruments vouchers counted by machine and in total in the count room~~.

~~52-58.~~ At the conclusion of the count, the currency drop amount recorded on the count sheet is reconciled to the currency drop, in the count room, by a count team member who does not function as the sole recorder, with variances reconciled and documented.

Note: ~~This standard ICP #58~~ does not apply to ~~wagering instruments vouchers~~ removed from the currency acceptor drop boxes.

~~53-59.~~ ~~After the count sheet has been reconciled to the currency, a~~ ~~All employees personnel~~ participating in the count process ~~attest, by signature, on~~ the summary reports ~~to attest to~~ their presence, the accuracy of the ~~amount recorded currency count, either the dollar amount or the number of vouchers counted (if dollar amount is not available to count team)~~, and ~~or~~ the procedures performed.

~~54-60.~~ An employee who is independent of the count team performs an independent count of the currency drop proceeds and reconciles it to the currency drop amount recorded on the count sheet ~~with~~. ~~Any variances~~ ~~is~~ reconciled and documented.

Note: ~~This standard ICP #60~~ does not apply to ~~wagering instruments vouchers~~ removed from the currency acceptor drop boxes.

~~55-61.~~ The ~~employee independent verifier, who verifies~~ ~~verifying~~ the proceeds, certifies by signature, as to the accuracy of the count and assumes accountability of the currency drop proceeds or secures the drop paperwork.

Slot Key Control

~~56-62.~~ The ~~slot machine gaming device~~ coin drop cabinet keys, ~~slot machine gaming device~~ door keys, currency acceptor drop box contents keys, ~~and~~ currency acceptor drop box release keys, ~~bill~~

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dispenser safe keys, and kiosk keys are ~~all~~ separately keyed ~~from each other, including other revenue areas' keys (e.g., table games).~~

~~57-63.~~ During the slot drop procedure, only ~~the employees~~ personnel authorized to ~~drop~~ the currency acceptor drop boxes are allowed access to the currency drop box release keys. These same employees are precluded from having access to currency acceptor drop box contents keys and currency acceptor drop box release keys simultaneously.

~~58-64.~~ Access to the ~~slot machine gaming device~~ coin drop cabinet keys, currency acceptor drop box release keys, currency acceptor drop box contents keys, bill dispenser safe keys, kiosk keys, and all duplicates ~~s keys~~ requires the physical involvement of at least two employees, including other than scheduled drop and count times. A report is maintained indicating the date, time, ~~machine gaming device~~ number, reason for access, and signature or electronic signature of ~~employees~~ personnel signing out/in the keys. Two employees are required to accompany the keys from the time of ~~its~~ issuance until the time of ~~its~~ return as evidenced by signatures.

Note: "Electronic signature" includes a unique employee PIN or card, or employee biometric identification validated and recorded through a computerized key security system.

~~59-65.~~ Records are maintained for each duplicate key, as addressed in ICPs #64 and #67 ~~in this section,~~ which indicate the number of keys made and destroyed.

~~60-66.~~ Computerized key security systems, which restrict access to the slot drop and count keys through the use of passwords, keys, or other means, other than a key custodian, must provide the same degree of control as indicated in ~~the aforementioned key control procedures-~~ ICPs #62 - #65.

Note: ~~This procedure ICP #66~~ does not apply to the system administrator; however, the system administrator cannot have access to the slot drop and count keys. ~~The system administrator is defined in ICP #61a.~~

~~64-67.~~ For computerized key security systems, the following additional slot key control procedures apply:

- a. Management personnel assign and control user access to keys in the computerized key security system (i.e., system administrator) to ensure that slot drop release and, count contents keys, bill dispenser safe, kiosk, and duplicate keys are restricted to authorized ~~employees~~ personnel.
- b. Access to the emergency manual key(s) (a.k.a. override key), used to access the box containing the slot drop ~~and, count keys, bill dispenser safe, kiosk, and duplicate keys~~ requires the physical involvement of at least two employees. The date, time, and reason for access must be documented with the signatures of all participating ~~employees~~ personnel signing out/in the emergency manual key(s) ~~and~~.

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- c. The custody of the keys issued pursuant to ICP #67-(b).-above, requires the presence of two employees from the time of ~~their~~ issuance until the time of ~~their~~ return.

Slot Wagering Account Transfers

~~Note:—A wagering account transfer is a transfer of funds between an established patron's wagering account and a slot machine.~~

~~62.—In order to facilitate the reconciliation required by ICP #70b, slot wagering accounts must be established at one area of accountability (e.g., main casino cage). Further, all subsequent deposits/withdrawals and account adjustments must be transacted at the same area of accountability.~~

~~63.—For each wagering account established, an employee shall:~~

- ~~a.—Require the patron to personally appear at the licensee's premises.~~
- ~~b.—Examine in the patron's presence, the patron's valid driver's license or other reliable identity credential.~~
- ~~c.—Record:~~
 - ~~1)—The patron's name or other unique identifier of the patron, if requested by the patron.~~
 - ~~2)—Type of identification credential, credential number, expiration date of credential, and date credential was examined.~~

~~Note:—A patron's driver's license is the preferred method for verifying the patron's identity. A passport, non-resident alien identification card, other government issued identification credential or another picture identification credential normally acceptable as a means of identification when cashing checks, may also be used.~~

- ~~3)—The dollar amount of the patron's initial deposit.~~
 - ~~4)—The patron's slot wagering account number.~~
 - ~~5)—The date the patron's account is opened.~~
- ~~64.—Procedures are in place to provide a secure method for a patron to access a wagering account.~~
- ~~65.—Prior to the patron making a cash withdrawal from a wagering account, the cashier must verify the identity of the patron and availability of funds through the cashless wagering system.~~
- ~~66.—A deposit/withdrawal, other than through actual slot machine play, is evidenced by at least a two-part document, with one part remaining in the cashier's area and the other part given to the~~

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~~patron when a deposit or withdrawal is made. An adjustment to a patron's wagering account is also documented and maintained.~~

~~67. The document contains the following information:~~

~~a. Same document number on all copies.~~

~~b. Patron's name or other unique identifier of the patron, account number, and signature.~~

~~Note: Adjustments to the wagering account do not require the patron's signature.~~

~~c. Date of deposit/withdrawal or account adjustment.~~

~~d. Dollar amount of deposit/withdrawal or account adjustment.~~

~~e. Nature of deposit/withdrawal (e.g. cash, check, chips).~~

~~f. Reason for adjustment to wagering account, if applicable.~~

~~g. Signature of employee handling the transaction.~~

~~68. Adjustments to wagering accounts are made by personnel authorized by management.~~

~~69. Procedures are established to maintain a detailed record for each patron's wagering account that includes the dollar amount of all funds deposited and withdrawn specifically to or from the slot wagering account, account adjustments made, and the transfers to/from slot machines. This record is available to the patron upon request.~~

~~70. The total of all slot wagering accounts is reconciled by employees of the designated area of accountability, as follows:~~

~~a. For each shift, generate a report from the cashless wagering system that details the beginning and ending balance of wagering accounts, adjustments to wagering accounts, and the wagering account transfers to and from slot machines.~~

~~b. Reconcile the ending and beginning balances (per the system) to the hard copy deposit/withdrawal documentation, account adjustment documentation, and the wagering account transfers (per the system).~~

~~71. All slot wagering account deposits/withdrawals, account adjustments, and wagering account transfers to/from slot machines are summarized in total on an accountability form on at least a per shift basis.~~

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~~72. Slot department wagering account revenue (transfers to slot machines less transfers from slot machines) is summarized and posted as a single line item on an accountability form on at least a daily basis.~~

Slot Electronic Funds Transfers

~~Note: A debit instrument electronic funds transfer is a transfer of funds from an external financial institution to a slot machine through the use of a cashless wagering system.~~

~~73. Only one specific bank account is used to record all debit instrument electronic funds transfers into slot machines. This account is not used for any other types of transactions.~~

Slot Machine Performance—Slot Analysis Report

~~83-68. A slot analysis report is produced generated at least monthly showing accurate summarizing month-to-date, year-to-date, and if practicable, life-to-date actual hold percentage computations for individual machines and a comparison to each machine's theoretical hold percentage previously discussed gaming device performance. A slot analysis report includes:~~

a. By gaming device:

1) Denomination or an indication the gaming device is a multi-game;

2) Gaming device number and game type;

Note: "Game type" is a code (or abbreviation) associated with a specific game. For multi-game gaming devices, the code "MG" or "Multi," etc.

3) Coin-in;

4) Actual or metered drop;

5) Actual jackpot payout slips issued;

6) Actual fill slips issued;

7) Statistical win (see "Note 1" below);

8) Theoretical hold percentage;

9) Actual hold percentage (see "Note 1" below);

10) Percentage variance (theoretical hold vs. actual hold); and

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11) Projected dollar variance (i.e., coin-in times the percentage variance).

b. By denomination and in total:

- 1) Floor par (weighted average theoretical hold, see “Note 5” below);
- 2) Combined actual hold percentage (all statistical win divided by all coin-in);
- 3) Percentage variance (floor par vs. combined actual hold percentage); and
- 4) Projected dollar variance (i.e., total coin-in times the percentage variance).

Note 1: Actual hold equals (=) dollar amount of slot ~~machine~~ statistical win divided (÷) by dollar amount of coin-in. The wagering activity recorded on the coin-in meter of the ~~slot machine~~ gaming device includes all cashable and non-cashable credits wagered. The slot ~~machine~~ statistical win represents all drop and payout activity occurring through the ~~slot machine~~ gaming device, regardless of whether the activity is subject to gross gaming revenue taxation. The drop and payout activity ~~occurring through the slot machine~~ includes the following:

- a. The payout activity represents only slot ~~machine~~ payouts associated with the manufacturer's payable(s) that is (are) activated in ~~of the slot machine gaming device~~. Jackpot payouts, ~~(as defined by Regulation 1.140),~~ and fills recorded in the slot analysis report, ~~do not~~ include promotional payouts and/or bonus payouts that are ~~not~~ reflected on the payable ~~of the slot machine~~ and ~~/or not~~ included in the calculation of the ~~slot machine's~~ theoretical hold percentage ~~;~~ and
- b. The drop activity for gaming devices recorded in the slot analysis report, includes all amounts placed into the ~~coin or~~ bill acceptors of the slot machine (e.g., free play ~~wagering instruments~~ vouchers accepted by the bill validator of the ~~slot machine gaming device~~ are included in the drop amount) and/or electronic money transfers made to the slot machine for wagering purposes coin in drop buckets (“drop” as defined by Regulation 1.095). The slot analysis report is configured for drop to match the method used to report gaming revenue for tax purposes (metered or actual).

As a result, the slot ~~machine~~ statistical win recorded in the slot analysis report may not equal the amount of win reported on the NGC tax returns.

Note 2: Include in the slot analysis report all currently inactive gaming devices which were active for any part of the year.

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Note ~~23~~: All denomination categories required on the in Section A of the NGC-31 must be properly reflected in this report. Alternatively, a separate report or spreadsheet containing this information may be maintained.

Note ~~34~~: “Life-to-Date” represents at least a previous two-year cumulative basis.

Note 5: Floor par is the sum of the theoretical hold percentages of all gaming devices within a denomination weighted by coin-in contribution.

Note 6: One report is generated with all gaming devices, including the gaming device not communicating with a TS3 OSMS.

Note 7: When a TS3 OSMS is utilized, “multi-game” is a separate denomination category in the slot analysis report. When a TS3 OSMS is not utilized, multi-game gaming devices may be grouped in any denomination as appropriate.

~~87-69~~. Promotional payouts and/or bonus payouts, not reflected on the payable ~~of the slot machine~~ and/or not included in the calculation of the ~~slot machine gaming device’s~~ theoretical hold percentage, are not included in slot ~~machine~~-statistical win for statistical performance purposes in the slot ~~statistical analysis~~ reports. ~~However, these payouts may be included in the slot statistical report for the calculation of slot machine reportable win reported in the NGC tax returns.~~

Note: — ~~Refer to “Note 1” of ICP #83 for further explanation.~~

Slot Performance – Meter Readings

70. All gaming devices, at a minimum, have functioning coin-in and bill-in meters (hard or soft).

71. All gaming devices communicating with a CWS contain properly functioning meters as specified in TS 2.040 for metering cashless wagering transactions (e.g., voucher-in, voucher-out, etc.) to enable compliance with these ICPs.

~~78 & 79-72~~. Slot machine ~~b~~Bill-in electronic (soft) meter readings are recorded, by denomination, when the currency acceptor drop box is removed. ~~Machine c~~Coin-in electronic (soft) meter readings are recorded at least monthly ~~and retained at least five years~~. The bill-in and coin-in meter readings, by ~~slot machine gaming device~~, are documented and maintained.

Note 1: The coin-in and/or bill-in hard meters of a gaming device are read and recorded only when the gaming device does not have electronic (soft) meters.

Note 2: Licensees that have installed a TS3 OSMS, the meter readings are recorded and maintained at the time a drop box (coin or currency) is removed.

~~80-73~~. If a count team employee manually reads and records the coin-in and bill-in meters, that employee is assigned on a rotating basis unless the in-meter readings are randomly verified

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quarterly for all gaming devices and currency acceptors by someone other than the regular in-meter reader.

Note: ICP #73 is not applicable if someone independent of the count team records the coin-in and bill-in meters.

~~84-74~~. Upon receipt of the meter reading ~~summary~~ information, the accounting/audit department reviews all coin-in meter readings for reasonableness using pre-established parameters.

~~82-75~~. Prior to final preparation of slot analysis and performance ~~statistical~~ reports, coin-in meter readings that do not appear reasonable are reviewed with slot department ~~employees~~ personnel, and exceptions documented, so that meters can be repaired or clerical errors in the recording of meter readings can be corrected. The final ~~statistical report~~ slot analysis report is reviewed to ensure that the correct coin-in dollar amount has been recorded.

Note 1: When the correct coin-in amount cannot be determined (i.e., coin-in not recorded properly due to ~~slot machine~~ gaming device meter or system failure), the preferred method for recalculating a reasonable coin-in amount is to use the actual average coin-in for the machine in question over the past several drop periods.

Note 2: For systems that read meters on a daily or hourly basis, a reasonable estimate using these readings may be used as an alternate method for performing this step.

Slot Performance – Theoretical Hold Worksheets (Par Sheets)

~~75~~ 76. Accurate and current manufacturer's theoretical hold worksheets are maintained, or readily available, for each paytable on a slot machine gaming device ~~on premises at the licensed location~~.

~~76~~ 77. The master game program number, par percentage, and the paytable are verified to the manufacturers' theoretical hold worksheet, par sheet when the gaming device is initially received from the manufacturer or distributor.

Slot Performance – Theoretical Hold Percentages

Note: ICPs #78 – #80 refers to all gaming devices (including multi-game gaming devices).

~~84-78~~. The theoretical hold percentages used in the slot analysis reports ~~should~~ must be within the performance standards set by the manufacturer, as reflected in the manufacturers' theoretical hold worksheets (par sheets) ~~less any progressive percentage contributions~~, and ~~should~~ must not include other fees (e.g., a percentage payment to operators of inter-casino linked ~~slot machine gaming device~~). This applies to a single payable gaming device, as well as to all active paytables on a multi-game gaming device.

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~~84.~~ Note 1: Theoretical hold percentages, for gaming devices with progressive payouts not included in the manufacturers' theoretical hold worksheet, are to be properly reduced by the contribution percentage for all affected paytables and properly included in the slot analysis report.

Note 2: When a TS3 OSMS is in use, and such adjustments are not possible due to system limitations, the requirements of ICP #78 "Note 1" are to be applied to the extent the system will allow. Documentation describing system limitations and what procedures were implemented and completed to comply with ICP #78 "Note 1" is also required.

~~86.~~ Note 3: The theoretical hold ~~percentage~~ used in the slot analysis report represents theoretical performance of the ~~slot machine's~~ payable, and excludes promotional payouts and/or bonus payouts not included in the ~~slot machine's~~ payable.

~~85-79.~~ Slot machines with identical program (EPROM) numbers are included in the slot analysis reports using the same identical hold percentages. When a range of theoretical hold percentages are provided by the manufacturer for a single payable (e.g., as indicated in the par sheets of skill-based games), ~~is involved,~~ the theoretical hold percentage used in the slot analysis report is consistent among ~~games~~ gaming devices, or as allowed by the system when a TS3 OSMS is utilized.

Note: When multiple variations of a single payable are available for activation, the theoretical hold percentage associated with the activated payable must be reflected in the slot analysis report for the gaming device. Consistency among machines is only required to the extent that the same variation is activated.

~~88-80.~~ Each change to a ~~slot machine~~ gaming device's theoretical hold percentage, including adding and/or changing progressive percentage contributions, requires the use of a recalculated theoretical hold percentage and results in that machine being identified as either a new ~~a different~~ machine (see the exception for multi-game gaming devices in "Note 1" below) or the same machine with separated records in the ~~slot statistical analysis~~ reports (i.e., not commingling various hold percentages).

~~77.~~ Note 1: For multi-game ~~and multi-game/multi-denomination machines~~ gaming devices, a new machine number is not assigned when the active paytables offered for patron play are changed within the same library of paytables. This applies even when only one payable is active for slot play. However, such changes do require the use of a recalculated theoretical hold percentage in the slot analysis report.

Note 2: A new gaming device number is assigned when the entire library of paytables within the gaming device is replaced with a new library of paytables (e.g., device storage media is replaced with a different device storage media). In such cases, a new gaming device number is assigned.

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Note ~~23~~: A new ~~machine gaming device~~ number is not assigned when a new par percentage used in the ~~slot-statistical analysis~~ reports is a result of a correction of an inaccurate par percentage.

Multi-Game Gaming Devices

Note 1: ~~The slot analysis report includes the theoretical hold percentages, and a selection of either ICP #81 or ICP #82, must be followed as determined by management. A calculation of the theoretical hold must be included in the slot analysis report by using the simple average method (described in ICP #81) or the weighted average method (described in ICP #82).~~

Note 2: ~~The method used for calculating and/or updating the theoretical hold parentage (simple average or weighted average) must be consistently applied to multi-game devices.~~

~~77-81. When For multi-game or multi-game/multi-denomination machines gaming devices, are initially placed on the casino floor and when the active paytables within the slot machine are changed, the theoretical hold percentage used in the slot analysis report is a simple average of the theoretical holds percentages activated for play, as set by the manufacturer, of all the active paytables of the slot machine. The slot analysis report is revised to indicate the new simple average theoretical hold percentage whenever a there is a change in the simple average is made to the active paytables within the slot machine.~~

~~80. Note 1: For multi-game and multi-game/multi-denomination machines, a new machine number is not assigned when paytables are changed within the same library of paytables.~~

~~81. Note 2: The theoretical hold percentage needs to be obtained for each active payable when multi-game/multi-denominational machines have different paytables for each denomination within a game that are activated for play.~~

Note: ~~When the simple average method is used, ICPs #109 - #110 do not apply.~~

82. When multi-game gaming devices have the ability to properly communicate coin-in amounts for each payable to a TS3 OSMS, the TS3 OSMS is used to read and record the coin-in amounts for each payable. The TS3 OSMS is then utilized to complete and document the results of the following procedures for those machines connected and communicating to the TS3 OSMS:

- a. Weekly, record the total coin-in meter by gaming device;
- b. Quarterly, record the coin-in meters for each payable and the coin-in meters for each payable, by denomination, when the payable has a different theoretical hold percentage for each denomination; and

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c. Within 30 days after the end of the fiscal year, adjust the theoretical hold percentage for the gaming device to a weighted average based upon the ratio of coin-in for each payable in play during the year. Include the new weighted average percentage for the gaming device in the fiscal year end slot analysis report.

Note 1: Even if the TS3 OSMS has the ability to properly communicate coin-in amounts for each payable and calculates the theoretical hold percentage, the simple average method may still be used.

Note 2: When the weighted average method is used, ICPs #109 - #110 must be performed.

Note 43: For the initial placement of multi-game gaming device s on the floor, a simple average of the theoretical hold percentage for the activated paytables of the machine may be used in the slot analysis report. The simple average of the theoretical percentage is replaced with the weighted average theoretical hold percentage at the end of the fiscal year in accordance with ICP #82(c).

Note 24: For multi-game gaming devices with exactly the same payable mix used throughout the year, when a weighted average theoretical hold percentage is reflected in the slot analysis report, the adjusted theoretical hold percentage may be calculated using a weighted average of the combined gaming device's percentages.

Note 35: A simple average theoretical hold percentage calculation (ICP #81) should be used for gaming devices that do not communicate with the TS3 OSMS system.

Machine Gaming Device Performance – Additional Records

~~74-83~~. Records are maintained for each machine which indicate the following:

- a. ~~Machine Gaming device~~ number~~;~~_i
- b. Date the ~~machine gaming device~~ was placed into service~~;~~_i
- c. Date the ~~machine gaming device~~ was removed from operation~~;~~_i
- d. Date the gaming device was placed back into operation, if applicable;
- ~~d.e.~~ Any changes in machine numbers and designations~~;~~_i
- ~~e.f.~~ The initial theoretical hold percentage, D~~ates~~ and type of changes made affecting the gaming device's theoretical hold percentage, and the recalculation of theoretical hold percentage as a result of the changes~~;~~_i and
- ~~f.g.~~ For each multi-game ~~or multi-game/multi-denomination machines gaming device~~, the initial paytables ~~numbers~~ activated for play_i along with each payable's theoretical hold percentage,

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as determined by the manufacturer, must be maintained. Additionally, for multi-game gaming devices where the theoretical hold percentage is reflected as a simple average in the slot analysis report, and the following must be maintained;

- f. 1) ~~s~~Simple average of the theoretical hold percentages of the paytables activated for play, and when applicable, the date of each change to the activated paytables;
- 2) Revised activated paytables;
- 3) Theoretical hold percentage for each payable activated for play; and
- 4) New simple average of the theoretical hold percentages of the paytables activated for play.

~~90-84.~~ Updates to the ~~slot machine gaming device~~ computer data files to reflect the additions, deletions, or movements of ~~slot machine gaming device~~ are made at least weekly, ~~and~~ prior to in-meter readings, generation of system (e.g., CWS and TS3 OSMS) reports and the slot count process.

Slot Performance – Analytical Procedures

~~89-85.~~ The slot analysis ~~statistical~~ reports are reviewed and initialed by management on at least a monthly basis. Large year-to-date variations between theoretical hold and actual hold, by machine gaming device ~~and by denomination (including the multi-denominational category)~~, are investigated and resolved with the findings documented no later than 30 days after the generation of the ~~statistical~~ slot analysis report.

Miscellaneous

~~92-86.~~ When machine gaming devices are temporarily removed from the floor, slot coin drop, currency drop and hopper contents are removed from the ~~slot machine gaming device~~ and properly stored in a secured area to preclude the misappropriation of stored funds. When machine gaming devices are permanently removed from the floor, ~~the slot~~ coin drop, currency drop, voucher drop, and hopper contents are removed from the ~~slot machine gaming device~~ and properly stored in a secured area until counted and recorded by two employees in the count room, with appropriate documentation being routed to the accounting/audit department for proper recording and accounting for initial hopper loads.

Note: Permanent removal of a machine gaming device from the floor, requires an adjustment to the general ledger to reduce the initial hopper load asset account by the dollar amount of the initial hopper load asset amount. Additionally, the dollar amount of the initial hopper load is not included in gross gaming revenue. The difference between the hopper contents and the initial hopper load dollar amount is ~~included in the~~ an adjustment to slot revenue ~~computation~~.

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~~93-87.~~ All ~~slot machines-gaming devices~~ with potential jackpots in excess of an amount determined by management (not to exceed \$100,000) ~~with must have~~ the game program stored on EPROMs, circuit boards, or other storage media, ~~must have the EPROMs, circuit boards, or other storage media~~ locked or physically sealed. The lock or seal ~~should~~ must necessitate the presence ~~of a licensee, licensed key employee, or~~ management personnel independent of the slot department to access the device game program EPROM, circuit board, or other storage media. If a seal is used to secure the board to the frame of the gaming device, it must be identifiable (e.g., pre-numbered).

Note: ~~This procedure ICP #87~~ does not apply to progressive payouts handled by an operator of slot machines connected to an inter-casino linked system, unless otherwise required by a license condition or an associated equipment approval condition. ~~if the following conditions apply:~~

- ~~a. The key or seal to the circuit board is maintained by the operator of the system, and the location employees do not have access to the key or seal, and~~
- ~~b. The location employees maintain the slot machine door key, and the operator of the system does not have access to the slot machine door key.~~

Game Program Testing

88. At least annually, a sample (must be rotated) of 10% of the gaming device programs will be tested, to ensure that the game program has been and is currently approved by the Board. Documentation including the outcome of the test and follow-up with the game manufacturer and Technology Division, if necessary, is maintained.

Note: A program has been developed by the Technology Division that assists operators in testing a sample of gaming device programs, which is available at <http://gaming.nv.gov/index.aspx?page=102>.

EPROM Duplication

Note 1: ~~EPROM duplication may only be performed by a licensed manufacturer or a licensee who has received Board approval to duplicate EPROMs.~~

Note 2: ~~The EPROMs of some manufacturers may be protected by federal copyright laws. The licensee should insure that all applicable laws are complied with when duplicating EPROMs.~~

Note 3: ~~Equivalent controls must be in place should gaming device program storage media approved by the Board, other than EPROMs, be duplicated.~~

Note 4: ~~A master game program EPROM is an EPROM that is secured from unrestricted access immediately when received from the manufacturer and after being verified to~~

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~~the manufacturer's par sheet. It also could be an EPROM from a slot machine that has been tested by personnel independent of the slot department or outside vendor immediately prior to duplication to ensure that the EPROM is a Board-approved program that has not been tampered with.~~

94. ~~Procedures are developed and implemented for the following:~~
- ~~a. Copying from the master game program EPROM to another EPROM.~~
 - ~~b. Verification of duplicated EPROMs prior to being offered for play.~~
 - ~~c. Destruction, as needed, of EPROMs with electrical failures.~~
 - ~~d. Securing the EPROM duplicator and master game EPROMs from unrestricted access.~~
95. ~~Records must be maintained documenting the above procedures. The documentation must include the following information:~~
- ~~a. Date.~~
 - ~~b. Number of machine in which a duplicated EPROM is placed. Additionally, indicate the number of the slot machine of the source EPROM when duplicated from an EPROM of another slot machine.~~
 - ~~c. Manufacturer.~~
 - ~~d. Program number.~~
 - ~~e. Personnel involved.~~
 - ~~f. Reason for duplication.~~
 - ~~g. Disposition of any permanently removed EPROM.~~
 - ~~h. GCB Lab approval number.~~
96. ~~EPROMs placed in gaming devices must include the date and information identical to that shown on the manufacturer's label.~~

Computerized Player Tracking, Promotional Accounts, ~~and~~ Promotion, and External Bonusing Systems

Note 1: Compliance with ICPs #89 - #96 ~~the following standards~~ is required for all computerized player tracking, promotional accounts, promotion, and external bonusing

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systems. These systems include those that communicate with gaming devices as to the amount of electronic cashable or non-cashable credits added to the credit meters.

Note 2: A “promotional account” is an electronic ledger used in a CWS (e.g., player tracking account) to record transactions involving a patron that are not otherwise recorded in a wagering account.

Note 3: As used in ICPs #89 - #96, the term “point” or “points” is a generic term and refers to a representative of value awarded to a patron based upon specific criteria established by the licensee. Commonly, points are earned by patrons placing wagers or purchasing room nights, food, beverage, or entertainment admissions. Patron accounts in a player tracking system are used to track points earned and awarded to patrons.

~~97. The player tracking, promotional accounts, promotion and external bonusing systems are secured so as to prevent unauthorized access (e.g., changing passwords at least quarterly and physical access to computer hardware, etc.).~~

~~99-89.~~ Personnel who redeem points for ~~members~~ patrons cannot have access to inactive or closed accounts without supervisory personnel authorization. Documentation of such access and approval is created and maintained.

~~100-90.~~ The addition/deletion of points to player tracking accounts, ~~and the addition/deletion of cashable credits and non-cashable credits to promotional accounts~~ other than through an automated process related to actual slot ~~machine~~ play, must be sufficiently documented (including substantiation of reasons for increases) and authorized/performed by supervisory personnel of the player tracking, promotions, or slot department. The addition ~~/~~ and deletion of points to player tracking accounts and the addition ~~/~~ and deletion of cashable credits and non-cashable credits to promotional accounts authorized by supervisory personnel ~~is~~ are documented and ~~is~~ randomly verified by accounting/audit personnel on a quarterly basis.

Note: ~~This standard~~ ICP #90 does not apply to the deletion of points related to inactive or closed accounts through an automated process.

~~91.~~ The issuance of wagering credits, both through and other than through actual slot play, must be sufficiently documented and authorized by management personnel independent of the slot department. Alternatively, slot supervisory personnel may authorize the issuance of the wagering credits if sufficient documentation is generated and personnel independent of the slot department, on a quarterly basis, randomly verify the issuance. The player tracking system creates and maintains documentation indicating the wagering credits issued.

~~101-92.~~ Patron identification is required when redeeming points without a ~~slot~~ player tracking card.

~~102-93.~~ Changes to the player tracking system parameters, such as point structures and employee access, must be performed by supervisory ~~employees~~ personnel independent of the slot department. Alternatively, changes to player tracking system parameters may be performed by

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slot supervisory ~~employees~~ personnel, if sufficient documentation is generated and the propriety of the changes are randomly verified by supervisory ~~employees~~ personnel independent of the slot department, on a ~~monthly~~ quarterly basis.

~~403-94~~. Changes to the promotional accounts, promotion, and external bonusing system parameters, such as the awarding of bonuses, the issuance of cashable credits, non-cashable credits, ~~wagering instruments~~ vouchers, and employee access, must be performed by supervisory ~~employees~~ personnel independent of the slot department. Alternatively, changes to promotional accounts, promotion, and external bonusing system parameters may be performed by slot supervisory ~~employees~~ personnel, if sufficient documentation is generated and the propriety of the changes are randomly verified by supervisory ~~employees~~ personnel independent of the slot department, on a ~~monthly~~ quarterly basis.

~~404-95~~. All other changes to the player tracking, promotional accounts, promotion, and external bonusing systems must be appropriately documented.

96. Rules and policies for player tracking accounts including awarding, redeeming, and expiration of points, are prominently displayed or available for patron review at the licensed location.

Contests/Tournaments

~~Note: The following controls apply to any promotional item with a payout of at least \$500.~~

~~405-97~~. All contest/tournament entry fees and ~~prize~~ payouts, (including mail transactions), are summarized on a ~~an~~ cash accountability document on a daily basis.

~~406-98~~. When contest/tournament entry fees and payouts are transacted, the ~~y~~ transactions are recorded on a document which contains:

- a. Patron's name;
- b. Date of entry/payout;
- c. Dollar amount of entry fee/payout, both alpha and numeric, and/or nature and dollar value of any noncash payout;
- d. Signature ~~or initials~~ of individual completing the transaction attesting to the receipt or disbursement of the entry fee/payout with the patron; and
- e. Name of contest/tournament.

~~407-99~~. ~~The e~~Contest/tournament entry fees and payouts are summarized and posted to the accounting records on at least a monthly basis.

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~~408-100~~. Contest/tournament rules are included on all entry forms/brochures and are prominently displayed or available for patron review at the licensed location. The rules must include at a minimum:

- a. All conditions ~~patrons must meet to qualify~~ for entry into, and advancement through, the contest/tournament~~;~~.
- b. Specific information pertaining to any single contest/tournament, including the dollar amount of money placed into the prize pool~~;~~.
- c. The distribution of funds based on specific outcomes~~;~~ and
- d. The name of the organizations, or persons, registered pursuant to NRS 463.169 that conducted the contest/tournament on behalf of, or in conjunction with, the licensee, if applicable.

~~409-101~~. Results of each contest/tournament are recorded and available for participants to review. The recording includes~~:~~ the name of the event, date(s) of event, total number of entries, dollar amount of entry fees, total prize pool, and ~~the~~ dollar amount paid for each winning category. The name of each winner is recorded and maintained~~,~~ but not made available to the participants unless authorized by management personnel.

Note: For free tournaments (i.e., patron does not pay an entry fee), the information required by ICP #101 must be recorded. ~~The total number of entries is not required for a free entry contest/tournament.~~

~~410-102~~. The aforementioned ~~promotional payout and~~ contest/tournament records are maintained for each event.

Slot Accounting/Audit Procedures

~~411-103~~. ~~Slot A~~ accounting/audit procedures are performed by ~~employees~~ personnel who are independent of the transactions being reviewed.

Note: ~~For locations with 50 slot machines or less, the person performing the slot accounting/audit procedures does not need to be independent of the transactions being reviewed.~~

~~412-104~~. The following procedures are performed by accounting~~/audit~~ personnel using the count document completed by the count team members:

- a. Foot the count sheet(s) and reconcile the dollar amount of coin/currency drop proceeds on the count sheet to the dollar amount recorded in the applicable accountability document, as

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well as the slot summary, and to the slot ~~statistical~~ analysis reports. Investigate and document any variances ~~noted~~ and

- b. Examine for propriety of signatures.

Note: For computer ized systems, only one drop period for each calendar quarter must be footed with the total being traced to the amount recorded in the computer system drop reports. However, the total from the computer system drop reports must be traced to the total drop amount recorded in the casino accountability document and to the slot ~~statistical~~ analysis reports for all drop periods.

~~143-105~~. Accounting/audit personnel ~~shall~~ must review all manual slot payout forms (including promotional payouts) and fill forms for proper completion and reconcile all parts of each form to the restricted copy. Additionally, all computer ized payouts and fill forms prepared as a result of a ~~computer~~ system override, and all voided sequentially numbered payout forms ~~should~~ are to be reviewed for propriety and for proper completion.

~~144-106~~. Accounting/audit personnel ~~shall~~ must foot all slot payouts (including promotional payouts) and fill forms and trace the total to the total payout and fill amounts recorded ~~by in~~ the applicable cashier's ~~s-in-their~~ accountability document and to the slot ~~statistical~~ analysis reports. If a variance is noted, an investigation is performed to determine whether all forms are accounted for, with the investigation being documented.

Note: For computer systems, only one drop period for each calendar quarter must be footed with the total being traced to the amount recorded in the computer system payout and fill reports. However, the total from the computer ized system payout and fill reports must be traced to the total payouts and fill amounts recorded ~~by in~~ the applicable cashier's ~~s-in-their~~ accountability document and to the slot ~~statistical~~ analysis reports for all drop periods. If a variance is noted, an investigation is performed to determine whether all forms are accounted for, with the investigation being documented.

~~145-107~~. Accounting/audit personnel ~~shall~~ must produce a report that compares the bill-in meter readings to the currency acceptor drop amounts for each ~~machine-gaming device~~. Accounting/audit personnel ~~shall~~ must perform follow-up on any one machine having an unresolved variance in excess of \$50 or ~~ten percent~~ 10% (whichever is less) between actual drop and bill-in meter readings. Discrepancies ~~should~~ must be resolved prior to the generation/distribution of slot count reports and slot ~~statistical~~ analysis reports. The follow-up performed and results of investigation must be documented and maintained.

Note: ~~The reconciliation and any follow-up required must not be performed by a member of the count team.~~

~~146-108~~. A report is Accounting/audit personnel must produced a report that compares ~~cashless wagering system CWS wagering instruments vouchers~~ accepted to the wagering instruments vouchers counted in the count room (i.e., vouchers and coupons) for each ~~slot machine-gaming~~

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device dropped. Variances, by ~~slot-machine-gaming device~~, noted in the reports that are in excess of \$50 or 10% (whichever ~~amount~~ is less) are reviewed by accounting/audit department personnel. The results of the variance investigation, including the date of and personnel involved in the investigations, are documented in the report and retained. The results ~~shall~~ also include any corrective action taken (e.g., meter replaced, interface component repaired, software debugged, etc.). The investigation is completed and the results are documented within seven days of the ~~day~~ date the variance was noted.

109. Licensees that utilize a TS3 OSMS or non TS3 OSMS and follow ICP #82, at least annually, procedures are performed to verify that the metering system is transmitting, receiving and recording data from the gaming devices properly for coin-in for each payable for the multi-game gaming devices. These procedures will include at a minimum the following:

- a. Select a sample of the gaming devices connected to the metering system. Each gaming device interfaced with the metering system must be reviewed at least once during a two-year calendar period. Maintain a record for each two-year calendar period, indicating the date each gaming device was reviewed. There is no requirement to review gaming devices prior to being removed from patron availability, even if the gaming devices have not yet been reviewed during the current two-year period;
- b. For the gaming devices selected, manually read and record the electronic (soft) meters;
- c. Compare the manual meter readings to the metering system-generated readings report and document all variances. For metering systems that:
 - 1) Read the specific value indicated on the gaming device meters and compare the gaming device meter amounts to the meter amounts per the metering system to determine the amounts agree; or
 - 2) Obtain system meters (e.g., delta system), perform two readings of the gaming device meters, calculate the change in the meter readings between the two readings and determine that both the system meters and the gaming device meters are incrementing by the same amount.
- d. Document the test and the results of investigations into all variances, by gaming device.

110. At least annually, for TS3 OSMS systems using weighted average theoretical hold percentages for multi-game gaming devices, reconcile the combined coin-in dollar amounts for each payable to the total coin-in dollar amount of the gaming device. Investigate unreconciled variances with slot department personnel, and document exceptions, so that meters can be repaired or clerical errors in the recording of meter amounts can be corrected.

~~447-111.~~ Each month accounting/audit personnel ~~shall~~ must review CWS-prepare documentation that supports the dollar amount of expired ~~wagering instruments-vouchers~~. This dollar amount, less any manually paid expired vouchers, is verified to be ~~that are included in the computation of~~

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revenue ~~in~~ on the NGC tax returns. The CWS unpaid vouchers documentation, including voucher numbers, is restricted to authorized personnel.

112. If slot gross gaming revenue, as indicated on the NGC tax returns and slot analysis reports, is reported on a modified accrual basis (e.g., coin/currency/vouchers drop is computed using coin drop, bill-in and voucher-in meters for those gaming devices not dropped at the end of the month), the following apply:
- a. A TS3 OSMS or a non TS3 OSMS must be used for compliance with these ICPs;
 - b. A report is maintained that supports the end-of-month accrued metered drop dollar amount by gaming device;
 - c. The NGC tax returns and the slot analysis reports are adjusted the following month for variances between reported/recorded accrued drop dollar amounts and actual drop dollar amounts; and
 - d. At least monthly, accounting/audit personnel prepare a reconciliation report for all gaming devices in total that reflects: actual drop for the current period, plus (+) accrued metered drop for the current period, minus (-) accrued metered drop from the previous period, equals (=) reported NGC-31 drop.
113. At least annually, for gaming devices, accounting/audit personnel randomly verify that game program changes resulting in a change in theoretical hold or the assignment of a new gaming device number are properly reflected in the slot analysis reports.
- ~~118-114.~~ Accounting/audit ~~employees-personnel~~ review system exception reports for all computerized slot systems, on a weekly basis, for propriety of transactions, and unusual occurrences. All noted improper transactions, or unusual occurrences, are investigated with the results documented and maintained.
- Note: An "exception report" is defined as a report generated by the computerized system identifying unusual occurrences, changes to system configuration parameters, alteration to initially recorded data, voids, etc.
- ~~119-115.~~ For one cashier per week (the cashier selected for auditing must be rotated), accounting/audit personnel ~~shall~~ must foot the ~~wagering instruments-vouchers~~ and/or payout receipts redeemed and trace the totals to the totals recorded in the system and to the amount recorded in the applicable cashier's accountability document.
- ~~120-116.~~ Accounting/audit personnel ~~shall~~ must ensure all single-use slot promotional coupons redeemed at booths, the cage, etc. ~~that are deducted from revenue~~ (i.e., coupons that cannot be accepted by a ~~slot-machine gaming device~~ for wagering purposes) are properly canceled to prevent improper recirculation. Accounting/audit personnel cancel such coupons, if not previously performed by slot/cage personnel.

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- ~~121-117.~~ At least monthly, Accounting/audit personnel ~~shall~~ must reconcile issued, voided, and redeemed ~~wagering instruments-vouchers~~ to the unpaid and expired ~~wagering instruments vouchers~~ dollar amount using the reports produced by the ~~system CWS~~. Any variances noted ~~should be~~ are investigated and documented. Additionally, personnel must examine all paid expired vouchers for proper authorization and documentation pursuant to ICPs #10 - #14.
118. At least monthly, accounting/audit personnel verifies that the correct amount of slot revenue resulting from vouchers activity (drop and issuances) has been recorded in the accounting records used to prepare the NGC tax returns.
- ~~122. Accounting personnel shall reconcile the dollar amount of wagering account deposit, withdrawal and account adjustment forms to the dollar amount recorded on the accountability form and cashless wagering system reports.~~
- ~~123. At least quarterly, for each wagering instrument redemption machine, accounting personnel shall foot the wagering instruments and payout receipts redeemed and trace the totals to the totals recorded in the system and the related accountability document.~~
- ~~124. Accounting personnel shall reconcile the dollar amount of debit instrument electronic funds transfers as recorded in the cashless wagering system reports to the dollar amount processed and recorded by the outside entity, and to the dollar amount indicated in the bank account records.~~
- ~~125. Accounting personnel shall verify that the debit instrument electronic funds transfers recorded in the cashless wagering system reports did not exceed the daily transfer limit per debit instrument specified in regulation.~~
119. Accounting/audit personnel prepare a monthly slot summary report that reconciles taxable win from the monthly slot analysis report to the monthly total slot gross revenue amount reported on the NGC tax returns. The following adjustments, with supporting documents, may need to be reflected in this reconciliation:
- a. Hopper load changes;
 - b. Vouchers and payout receipts;
 - c. Promotions;
 - d. Pro rata share of an inter-casino linked system payout; or
 - e. Other allowable adjustments impacting reported slot revenue;
- Note 1: If the slot analysis report indicates statistical win rather than taxable win, the statistical win is used in the monthly slot summary report. In such circumstances, the summary

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will also reflect the statistical win amount, adjustments to statistical win (e.g., coupons, electronic promotions, etc.), and a resulting taxable win amount.

Note 2: If a monthly slot revenue journal, rather than a slot analysis report, is used to record daily and month-to-date slot revenue, the taxable win from the slot revenue journal is used in the monthly slot summary report. In such circumstances, the summary will reconcile taxable win from the monthly revenue journal to the month-end slot analysis report and to the monthly total slot gross revenue amount reported on the NGC tax returns.

120. Prior to submission of the NGC tax returns for the month, the reconciliation required by ICP #119 is completed, and any follow-up performed is documented and maintained. Any variances noted are resolved prior to submission of the NGC tax returns.

121. Monthly, accounting/audit personnel reconcile gross revenue from the monthly slot summary report to the general ledger. Any variances between the gross revenue recorded in the monthly slot summary report and the general ledger must be identified by documenting the reason for the variance. This reconciliation is documented and maintained.

~~126-122.~~ For computerized player tracking systems, ~~an accounting/audit employee-personnel shall~~ perform the following procedures at least one day per quarter:

- a. ~~Foot Review~~ all points ~~redeemed~~ addition and deletion documentation, ~~and trace to the system-generated totals other than for point additions and deletions made through an automated process, for propriety;~~
- b. Review ~~all points redeemed documentation for propriety~~ exception reports including transfers between accounts; and
- c. Review documentation related to access to inactive and closed accounts.

~~127-123.~~ At least annually, all computerized player tracking, promotional accounts, promotion, and external bonusing ~~slot systems (in-house developed and vendor systems)~~ are reviewed by personnel independent of the individuals that set up or make changes to the system parameters. The review is performed to determine that the configuration parameters are accurate and ~~that the configuration parameters~~ have not been altered without appropriate management authorization (e.g., player tracking system - verify the accuracy of the awarding of points based on the dollar amount wagered). The system should also be tested, if possible, to further verify the accuracy of the configuration parameters (e.g., player tracking system - wager at the ~~slot machine gaming device~~ to verify the accuracy of the amount of points or credits awarded). The test results are documented and maintained.

~~128-124.~~ Accounting/audit personnel ~~shall~~ reconcile all contest/tournament entry and payout forms to the dollar amounts recorded in the appropriate accountability document.

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~~129-125.~~ For all promotional payouts (including payouts ~~resulting~~ from computerized player tracking activity), and any contests, tournaments, drawings, and giveaway programs with a single payout of ~~at least~~ \$500 or more, the following documentation is maintained:

- a. Copies of the information provided to ~~the~~ patrons describing the contests, tournaments, promotional payouts, drawings, and giveaway programs (i.e., brochures, flyers, or other)~~;~~;
- b. Effective dates~~;~~ and
- c. Accounting treatment, including general ledger accounts, if applicable.

~~130-126.~~ Monthly, accounting/audit personnel ~~shall~~ review all contests, tournaments, promotional payouts, drawings, and giveaway programs to determine proper accounting treatment and proper win/loss computation.

~~131-127.~~ Monthly, accounting/audit personnel ~~shall~~ perform procedures (e.g., interviews, review of payout documentation, etc.) to ensure that contests, tournaments, promotional payouts, drawings, and giveaway programs are conducted in accordance with the conditions provided to ~~the~~ patrons. For any contest/tournament, accounting/audit personnel ~~shall~~ reconcile the contest/tournament entry fees collected to the actual contest/tournament payouts made. This reconciliation is to determine whether, based on the entry fees collected, the payouts made, and the amounts withheld by the gaming establishment, if applicable, were distributed in accordance with the contest/tournament rules.

~~132-128.~~ For weigh scale interface systems and currency counter interface systems, for a least one drop period per quarter accounting/audit ~~employees~~ personnel ~~shall~~ compare the totals on the weigh tape/currency counter report to the system-generated weigh/currency count recorded in the slot ~~statistical~~ analysis report. Discrepancies ~~should be~~ are resolved prior to generation/distribution of slot count reports and the slot analysis report.

~~133. At least quarterly, accounting personnel review the personnel access listing of all computerized systems for appropriate functions an employee can perform.~~

129. At least annually, accounting/audit personnel recalculate the floor par for a sample denomination to ensure the accuracy of the floor par on the slot analysis report.

130. At least quarterly, accounting/audit personnel randomly verify the issuance of vouchers for promotional purposes. The verification is documented and maintained.

131. For one day each month, accounting/audit personnel reconcile the dollar amount of active vouchers created that are reflected in the cage or slot bank's accountability documentation. The reconciliation includes using documents and CWS reports supporting all additions and reductions of active vouchers to the appropriate accountability area.

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Note: "Active vouchers" are vouchers created through the CWS (not a gaming device) for purposes of wagering at a gaming device and are available for sale or distributed for promotional purposes.

~~134~~ 132. For computerized key security systems controlling access to slot drop ~~keys-and~~ count ~~keys,~~ bill dispenser keys, and kiosk keys, accounting/audit personnel, independent of the system administrator, will perform the following procedures:

- a. Monthly, ~~accounting personnel independent of the system administrator~~ review the report generated by the computerized key security system indicating the transactions performed by the individual(s) that adds, deletes, and changes user's access within the system (i.e., system administrator). Determine whether the transactions completed by the system administrator provide ~~an~~ adequate control over the access to the slot drop and count keys, including kiosk, and bill dispenser keys. Also, determine whether any slot drop and count key(s), removed or returned to the key cabinet by the system administrator, was properly authorized~~;~~.
- b. For at least one day each month, review the report generated by the computerized key security system indicating all transactions performed to determine whether any unusual slot drop, ~~and~~ count, bill dispenser, and kiosk key removals or key returns occurred~~;~~.
- c. At least quarterly, review the list of users that are assigned access to the slot drop, ~~and~~ count, bill dispenser, and kiosk keys to determine that ~~their~~ each user's access ~~to the assigned keys~~ is adequate relative to the user's job position~~;~~ and
- d. All noted improper transactions or unusual occurrences are investigated with the results documented.

~~135~~ 133. Annually, an inventory of all count room, slot ~~department keys addressed in these procedures,~~ including drop box release, contents, -and-count, bill dispenser, and kiosk keys, is performed and reconciled to records of keys made, issued, and destroyed. Investigations are performed for all keys unaccounted for, with the investigations being documented.

~~136~~ 134. Documentation (e.g., ~~a~~-log, checklist, notation on reports, ~~and~~-tapes attached to original documents, etc.) is maintained evidencing the performance of slot accounting/audit procedures, the exceptions noted and any follow-up of all slot accounting/audit exceptions. All changes made to slot documents by accounting/audit personnel are distinguishable (e.g., made in red ink) from those made during the preparation of the document.

Payout Procedures for Mail-In ~~Slot Machine~~ Wagering Vouchers/Payout Receipts

~~138~~ 135. Accounting/audit or management personnel receive the original ~~wagering-vouchers/payout~~ receipts.

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- ~~139-136.~~ Accounting/audit or management personnel record the ~~wagering-vouchers/payout receipt~~ on a log as a mail pay. The log includes the date received, patron's name, ~~wagering-vouchers/payout receipt number,~~ and dollar amount.
- ~~140-137.~~ The ~~wagering-vouchers/payout receipts are~~ is entered/scanned into the computer system for validation and ~~then cancelationed-as-a mail pay.~~
- ~~141-138.~~ Accounting/audit or management personnel compare the "paid" ~~wagering-vouchers/payout receipts~~ to the mail pay log and the system report for paid ~~wagering-vouchers/payout receipts~~. Any discrepancies are ~~documented and reviewed with~~ reviewed and documented by slot and accounting/audit management personnel.
- ~~142-139.~~ Accounting/audit or management personnel, independent of the individual(s) ~~that who~~ processed the mail pay ~~wagering-vouchers/payout receipt~~, review the patron's correspondence submitted, the ~~wagering-vouchers/payout receipt~~, the mail pay log and the system report for "paid" ~~wagering-vouchers/payout receipts~~ for any discrepancies. Any discrepancies are documented and resolved prior to remitting the ~~proper~~ payment amount to the patron.

Record Retention

140. All documents, including those maintained on computer storage media, discussed in ICPs #1 - #139, must be retained for 5 years in accordance with Regulation 6.060 except for:
- a. Documents specifically identified in ICPs #1 - #139 as requiring a lesser retention period; and
- ~~137.b.~~ Slot machine gaming device ~~wagering-instruments-vouchers~~ and payout receipts, ~~generated at the slot machine may which~~ only-be-retrained require retention for a minimum of 14 days, ~~if when~~ the following conditions are met:
- a.1) All information on the ~~wagering-instrument-voucher/payout receipt~~ is contained on a separate report.
- b.2) The ~~wagering-instruments-vouchers/payout receipts~~ do not contain signatures, or other evidence of internal control procedures ~~having been~~ performed.
- c.3) The ~~wagering-instruments-vouchers/payout receipts~~ have been classified as "redeemed" or "expired" within the CWS/payout receipt system.